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Please Reply to Wayne Office

Of Counsel
RONALD P. MEALEY "

August 19, 2010

Honorable Rosemary Gambardella, U.S.B.J.
US Bankruptcy Court,
District of New Jersey
Martin Luther King, Jr. Federal Building
50 Walnut Street
Newark, NJ 07102
Phone: (973) 645-4764

Re: TSB Bearing Group America
10-17246-RG
Nunc Pro Tunc Order Authorizing Retention
Ct. Doc No. 67

Dear Judge Gambardella;

Please be advised that on August 2, 2010, Your Honor entered the above Order Authorizing Retention of Kelsey Tang & Co. and upon proper application she could apply for allowance of a fee. A payment of \$2,100.00 was already made to her in May 2010 by the Debtor.

I was advised by Mr. John Cannon from the debtor that a payment from Shu (Kelsey) Tang with a notation "return of accounting fee" was received and deposited in the amount of \$2,100.00 on August 11, 2010 in the Debtor's account. See enclosed copy. I have received a check from the Debtor for the same amount and have deposited it in my Trust Account with the balance of the remaining funds of TSB. I will prepare and submit a proposed Final Distribution Report and submit it to Ms. Shining Hsu from the United States Trustee's

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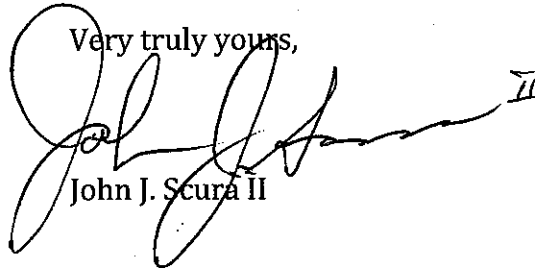
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Office for approval as is provided for in the Order Approving the Structured Settlement signed by your Honor on July 7, 2010.

Based on the above it is my intent not to file the fee application for Ms. Tang because the fee was returned.

If your Honor has any questions please feel free to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "John J. Scura II", with a stylized flourish at the end.

John J. Scura II

JJSII:dg
Enclosures
Cc Ms. Shining Hsu Esq.